

Contribution Rate Tables

PERS Plan 1—State Agencies Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/47	03/31/49	.05	—
04/01/49	12/31/49	.05	.05/\$.29 ¹
01/01/50	03/31/53	.05	.05/\$.21 ¹
04/01/53	03/31/55	.05	.05/\$.32 ¹
04/01/55	06/30/57	.05	.05/\$.31 ¹
07/01/57	06/30/65	.05	.06/\$.27 ¹
07/01/65	06/30/67	.05	.06/\$.32 ¹
07/01/67	06/30/69	.05	.06/\$.38 ¹
07/01/69	06/30/71	.05	.0610
07/01/71	06/30/73	.05	.0446
07/01/73	06/30/75	.06	.0705
07/01/75	06/30/76	.06	.0715
07/01/76	06/30/77	.06	.0710
07/01/77	06/30/79	.06	.0577
07/01/79	06/30/81	.06	.0709
07/01/81	07/31/82	.06	.0650
08/01/82	06/30/83	.06	.0656
07/01/83	06/30/85	.06	.0726
07/01/85	06/30/86	.06	.0922
07/01/86	06/30/87	.06	.0927
07/01/87	08/31/88	.06	.0611
09/01/88	06/30/89	.06	.0617
07/01/89	08/31/90	.06	.0650
09/01/90	08/31/91	.06	.0761
09/01/91	08/31/92	.06	.0794
09/01/92	06/30/93	.06	.0751
07/01/93	08/31/93	.06	.0746
09/01/93	08/31/95	.06	.0758
09/01/95	08/31/97	.06	.0762
09/01/97	06/30/99	.06	.0750 ²
07/01/99	Current	.06	.0460 ³

1. From April 1, 1949, through June 30, 1969, employer administrative expense contributions were based on member monthly transactions, i.e., and one transaction charge per month for each reported member. As an example, from April 1, 1949, through December 31, 1949, employers paid 29 cents per transaction in that period, over and above their 5% employer contributions.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Current employer contribution rate includes an administrative expense rate of .0019.

PERS Plan 2—State Agencies Contribution Rates			
FROM THIS DATE¹	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/77	06/30/79	.0551	.0707
07/01/79	06/30/81	.0551	.0724
07/01/81	07/31/82	.0511	.0650
08/01/82	06/30/83	.0511	.0656
07/01/83	06/30/85	.0511	.0726
07/01/85	06/30/86	.0483	.0838
07/01/86	06/30/87	.0483	.0843
07/01/87	08/31/88	.0490	.0615
09/01/88	06/30/89	.0490	.0621
07/01/89	08/31/90	.0470	.0650
09/01/90	08/31/91	.0470	.0761
09/01/91	12/31/91	.0470	.0794
01/01/92	08/31/92	.0485	.0794
09/01/92	06/30/93	.0485	.0751
07/01/93	08/31/93	.0485	.0746
09/01/93	08/31/95	.0500	.0758
09/01/95	08/31/97	.0508	.0762
09/01/97	06/30/99	.0465	.0750 ²
07/01/99	Current	.0185	.0460 ³

1. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0551. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Current employer contribution rate includes an administrative expense rate of .0019.

PERS Plan 1—Non-State Agencies (Political Subdivisions) Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/47	03/31/49	.05	—
04/01/49	12/31/49	.05	.05/\$.29 ¹
01/01/50	03/31/53	.05	.05/\$.21 ¹
04/01/53	03/31/55	.05	.05/\$.32 ¹
04/01/55	06/30/57	.05	.05/\$.31 ¹
07/01/57	06/30/65	.05	.06/\$.27 ¹
07/01/65	06/30/67	.05	.06/\$.32 ¹
07/01/67	06/30/69	.05	.06/\$.38 ¹
07/01/69	06/30/73	.05	.0610
07/01/73	06/30/75	.06	.0695
07/01/75	06/30/76	.06	.0705
07/01/76	06/30/77	.06	.0700
07/01/77	06/30/79	.06	.0567
07/01/79	06/30/81	.06	.0736
07/01/81	07/31/82	.06	.0650
08/01/82	06/30/83	.06	.0656
07/01/83	06/30/85	.06	.0731
07/01/85	06/30/86	.06	.0876
07/01/86	06/30/87	.06	.0881
07/01/87	08/31/88	.06	.0612
09/01/88	06/30/89	.06	.0618
07/01/89	08/31/90	.06	.0650
09/01/90	08/31/91	.06	.0761
09/01/91	08/31/92	.06	.0794
09/01/92	06/30/93	.06	.0751
07/01/93	08/31/93	.06	.0746
09/01/93	08/31/95	.06	.0758
09/01/95	08/31/97	.06	.0762
09/01/97	6/30/99	.06	.0750 ²
07/01/99	Current	.06	.0460 ³

1. From April 1, 1949, through June 30, 1969, employer administrative expense contributions were based on member monthly transactions, i.e., one transaction charge per month for each reported member. As an example, from April 1, 1949, through December 31, 1949, employers paid 29 cents per transaction in that period, over and above their 5% employer contributions.

2. Employer contribution rate includes an administrative expense rate of .0018.

3. Current employer contribution rate includes an administrative expense rate of .0019.

PERS Plan 2—Non-State Agencies (Political Subdivisions)			
Contribution Rates			
FROM THIS DATE¹	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/77	06/30/79	.0551	.0707
07/01/79	06/30/81	.0551	.0741
07/01/81	07/31/82	.0511	.0650
08/01/82	06/30/83	.0511	.0656
07/01/83	06/30/85	.0511	.0731
07/01/85	06/30/86	.0483	.0792
07/01/86	06/30/87	.0483	.0797
07/01/87	08/31/88	.0490	.0616
09/01/88	06/30/89	.0490	.0622
07/01/89	08/31/90	.0470	.0650
09/01/90	08/31/91	.0470	.0761
09/01/91	12/31/91	.0470	.0794
01/01/92	08/31/92	.0485	.0794
09/01/92	06/30/93	.0485	.0751
07/01/93	08/31/93	.0485	.0746
09/01/93	08/31/95	.0500	.0758
09/01/95	08/31/97	.0508	.0762
09/01/97	06/30/99	.0465	.0750 ²
07/01/99	Current	.0185	.0460 ³

1. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0551. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Current employer contribution rate includes an administrative expense rate of .0019.

PERS PLAN 1—State Government Elected Officials Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/47	03/31/49	.05	—
04/01/49	12/31/49	.05	.05/\$.29 ¹
01/01/50	03/31/53	.05	.05/\$.21 ¹
04/01/53	03/31/55	.05	.05/\$.32 ¹
04/01/55	06/30/57	.05	.05/\$.31 ¹
07/01/57	06/30/65	.05	.06/\$.27 ¹
07/01/65	06/30/67	.05	.06/\$.32 ¹
07/01/67	06/30/69	.05	.06/\$.38 ¹
07/01/69	04/30/71	.05	.0610
05/01/71	06/30/71	.075	.0610
07/01/71	06/30/73	.075	.0446
07/01/73	06/30/75	.075	.1205
07/01/75	06/30/76	.075	.1215
07/01/76	06/30/77	.075	.1210
07/01/77	06/30/79	.075	.0996
07/01/79	06/30/81	.075	.1219
07/01/81	07/31/82	.075	.0967
08/01/82	06/30/83	.075	.0973
07/01/83	06/30/85	.075	.1081
07/01/85	06/30/86	.075	.1352
07/01/86	06/30/87	.075	.1357
07/01/87	08/31/88	.075	.0841
09/01/88	06/30/89	.075	.0847
07/01/89	08/31/90	.075	.0964
09/01/90	08/31/91	.075	.1131
09/01/91	08/31/92	.075	.1168
09/01/92	06/30/93	.075	.1116
07/01/93	08/31/93	.075	.1111
09/01/93	08/31/95	.075	.1129
09/01/95	08/31/97	.075	.1133
09/01/97	6/30/99	.075	.1116 ²
07/01/99	Current	.075	.0681 ³

1. From April 1, 1949, through June 30, 1969, employer administrative expense contributions were based on member monthly transactions, i.e., one transaction charge per month for each reported member. As an example, from April 1, 1949, through December 31, 1949, employers paid 29 cents per transaction in that period, over and above their 5% employer contributions.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Current employer contribution rate includes an administrative expense rate of .0019.

PERS Plan 2—State Government Elected Officials Contribution Rates			
FROM THIS DATE¹	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/77	06/30/79	.0551	.0707
07/01/79	06/30/81	.0551	.0724
07/01/81	07/31/82	.0511	.0650
08/01/82	06/30/83	.0511	.0656
07/01/83	06/30/85	.0511	.0731
07/01/85	06/30/86	.0483	.0838
07/01/86	06/30/87	.0483	.0843
07/01/87	08/31/88	.0490	.0670
09/01/88	06/30/89	.0490	.0676
07/01/89	08/31/90	.0470	.0650
09/01/90	08/31/91	.0470	.0761
09/01/91	12/31/91	.0470	.0794
01/01/92	08/31/92	.0485	.0794
09/01/92	06/30/93	.0485	.0751
07/01/93	08/31/93	.0485	.0746
09/01/93	08/31/95	.0500	.0758
09/01/95	08/31/97	.0508	.0762
09/01/97	06/30/99	.0465	.0750 ²
07/01/99	Current	.0185	.0460 ³

1. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0551. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Current employer contribution rate includes an administrative expense rate of .0019.

TRS Plan 1—School Districts Contribution Rates¹			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
07/01/47	06/30/74	.05	—
07/01/74	08/31/86	.06	—
09/01/86	08/31/87	.06	.1233
09/01/87	08/31/88	.06	.1149
09/01/88	08/31/89	.06	.1155
09/01/89	08/31/90	.06	.1202
09/01/90	08/31/91	.06	.1328
09/01/91	08/31/92	.06	.1296
09/01/92	06/30/93	.06	.1246
07/01/93	08/31/93	.06	.1241
09/01/93	08/31/95	.06	.1300
09/01/95	08/31/97	.06	.1242
09/01/97	06/30/99	.06	.1193 ²
07/01/99	08/31/99	.06	.1194 ³
09/01/99	Current	.06	.0868 ³

1. These rates also apply to educational service districts and TRS Plan 3.
2. Employer contribution rate includes an administrative expense rate of .0018.
3. Employer contribution rate includes an administrative expense rate of .0019.

TRS Plan 2 School Districts Contribution Rates¹			
FROM THIS DATE²	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE³
10/01/77	06/30/79	.0566	—
07/01/79	06/30/81	.0640	—
07/01/81	06/30/83	.0621	—
07/01/83	06/30/85	.0635	—
07/01/85	08/31/86	.0645	—
09/01/86	08/31/87	.0645	.1233
09/01/87	08/31/88	.0699	.1149
09/01/88	08/31/89	.0699	.1155
09/01/89	08/31/90	.0670	.1202
09/01/90	08/31/91	.0670	.1328
09/01/91	12/31/91	.0670	.1296
01/01/92	08/31/92	.0626	.1296
09/01/92	06/30/93	.0626	.1246
07/01/93	08/31/93	.0626	.1241
09/01/93	08/31/95	.0646	.1300
09/01/95	08/31/97	.0659	.1242
09/01/97	06/30/99	.0603	.1193 ⁴
07/01/99	08/31/99	.0603	.1194 ⁵
09/01/99	Current	.0294	.0868 ⁵

1. These rates also apply to educational service districts.
2. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0566. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
3. Employer contribution rates are the same for TRS Plan 3.
4. Employer contribution rate includes an administrative expense rate of .0018.
5. Employer contribution rate includes an administrative expense rate of .0019.

TRS Plan 1—State Agencies & Higher Education Contribution Rates¹			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
07/01/47	06/30/74	.05	—
07/01/74	08/31/85	.06	—
09/01/85	08/31/86	.06	.1229
09/01/86	08/31/87	.06	.1233
09/01/87	08/31/88	.06	.1149
09/01/88	08/31/89	.06	.1155
09/01/89	08/31/90	.06	.1202
09/01/90	08/31/91	.06	.1328
09/01/91	08/31/92	.06	.1296
09/01/92	06/30/93	.06	.1246
07/01/93	08/31/93	.06	.1241
09/01/93	08/31/95	.06	.1300
09/01/95	08/31/97	.06	.1242
09/01/97	06/30/99	.06	.1193 ²
07/01/99	08/31/99	.06	.1194 ³
09/01/99	Current	.06	.0868 ⁴

1. These rates also apply to the State School for the Deaf and the State School for the Blind.

2. Employer contribution rate includes an administrative expense rate of .0018.

3. Employer contribution rate includes an administrative expense rate of .0019.

4. Rates are the same for TRS Plan 3 and include an administrative expense rate of .0019.

TRS Plan 2—State Agencies & Higher Education Contribution Rates¹			
FROM THIS DATE²	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE³
10/01/77	06/30/79	.0566	
07/01/79	06/30/81	.0640	—
07/01/81	06/30/83	.0621	—
07/01/83	06/30/85	.0635	—
07/01/85	08/31/85	.0645	—
09/01/85	08/31/86	.0645	.1229
09/01/86	08/31/87	.0645	.1233
09/01/87	08/31/88	.0699	.1149
09/01/88	08/31/89	.0699	.1155
09/01/89	08/31/90	.0670	.1202
09/01/90	08/31/91	.0670	.1328
09/01/91	12/31/91	.0670	.1296
01/01/92	08/31/92	.0626	.1296
09/01/92	06/30/93	.0626	.1246
07/01/93	08/31/93	.0626	.1241
09/01/93	08/31/95	.0646	.1300
09/01/95	08/31/97	.0659	.1242
09/01/97	06/30/99	.0603	.1193 ⁴
07/01/99	08/31/99	.0603	.1194 ⁵
09/01/99	Current	.0294	.0868 ⁵

1. These rates also apply to State School for the Deaf and the State School for the Blind.
2. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0566. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
3. Employer contribution rates are the same for TRS Plan 3.
4. Employer contribution rate includes an administrative expense rate of .0018.
5. Employer contribution rate includes an administrative expense rate of .0019.

TRS Plan 1—State Government Elected Officials Contribution Rates¹			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
07/01/47	06/30/74	.0500	—
07/01/74	09/30/77	.0600	—
10/01/77	06/30/79	.0750	.0980
07/01/79	06/30/83	.0750	.1200
07/01/83	08/31/85	.0750	.1290
09/01/85	08/31/86	.0750	.1229
09/01/86	08/31/87	.0750	.1233
09/01/87	08/31/88	.0750	.1149
09/01/88	08/31/89	.0750	.1155
09/01/89	08/31/90	.0750	.1202
09/01/90	08/31/91	.0750	.1328
09/01/91	08/31/92	.0750	.1296
09/01/92	06/30/93	.0750	.1246
07/01/93	08/31/93	.0750	.1241
09/01/93	08/31/95	.0750	.1300
09/01/95	08/31/97	.0750	.1242
09/01/97	06/30/99	.0750	.1193 ²
07/01/99	08/31/99	.0750	.1194 ³
09/01/99	Current	.0750	.0868 ⁴

1. Teachers' elected officials include the Superintendent of Public Instruction and teachers elected to the Washington State Senate or House of Representatives.

2. Employer contribution rate includes an administrative expense rate of .0018.

3. Employer contribution rate includes an administrative expense rate of .0019.

4. Rates are the same for TRS Plan 3 and include an administrative expense rate of .0019.

TRS Plan 2—State Government Elected Officials Contribution Rates¹			
FROM THIS DATE²	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE³
10/01/77	06/30/79	.0566	.1146
07/01/79	06/30/81	.0640	.1294
07/01/81	06/30/83	.0621	.1200
07/01/83	06/30/85	.0635	.1290
07/01/85	08/31/85	.0645	.1290
09/01/85	08/31/86	.0645	.1229
09/01/86	08/31/87	.0645	.1233
09/01/87	08/31/88	.0699	.1149
09/01/88	08/31/89	.0699	.1155
09/01/89	08/31/90	.0670	.1202
09/01/90	08/31/91	.0670	.1328
09/01/91	12/31/91	.0670	.1296
01/01/92	08/31/92	.0626	.1296
09/01/92	06/30/93	.0626	.1246
07/01/93	08/31/93	.0626	.1241
09/01/93	08/31/95	.0646	.1300
09/01/95	08/31/97	.0659	.1242
09/01/97	06/30/99	.0603	.1193 ⁴
07/01/99	08/31/99	.0603	.1194 ⁵
09/01/99	Current	.0294	.0868 ⁶

1. Teachers' elected officials include the Superintendent of Public Instruction and teachers elected to the Washington State Senate or House of Representatives.
2. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0566. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.
3. Employer contribution rates are the same for TRS Plan 3.
4. Employer contribution rate includes an administrative expense rate of .0018.
5. Employer contribution rate includes an administrative expense rate of .0019.
6. Employer contribution rate includes a 0.11 percent increase due to the passage of HB1023.

TRS Plan 3 Member Contribution Rate Options¹	
Option	Contribution Rate
A	5 percent of pay at all ages
B	5 percent of pay until age 35 6 percent of pay from age 35 until 45 7.5 percent age 45 and above
C	6 percent of pay until age 35 7.5 percent of pay from age 35 until 45 8 percent age 45 and above
D	7 percent of pay at all ages
E	10 percent of pay at all ages
F	15 percent of pay at all ages

1. Employer contribution rates are the same as TRS Plan 2.

LEOFF Plan 1 Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
03/01/70	12/31/71	.06	.0600
01/01/72	06/30/73	.06	.06125
07/01/73	06/30/76	.06	.0630
07/01/76	06/30/79	.06	.0610
07/01/79	06/30/81	.06	.0609
07/01/81	08/31/88	.06	.0616
09/01/88	02/28/94	.06	.0622
03/01/94	08/31/95	.06	.0617
09/01/95	08/31/97	.06	.0620
09/01/97	06/30/99	.06	.0618 ¹
07/01/99	Current	.06	.0621 ²

1. Employer contribution rate includes an administrative expense rate of .0018.

2. Employer contribution rate includes an administrative expense rate of .0021.

LEOFF Plan 2 Contribution Rates			
FROM THIS DATE¹	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
10/01/77	06/30/79	.0814	.0498
07/01/79	06/30/81	.0808	.0494
07/01/81	06/30/83	.0774	.0481
07/01/83	06/30/85	.0790	.0490
07/01/85	06/30/87	.0783	.0486
07/01/87	08/31/88	.0809	.0501
09/01/88	06/30/89	.0809	.0507
07/01/89	12/31/91	.0760	.0478
01/01/92	08/31/93	.0701	.0443
09/01/93	02/28/94	.0841	.0527
03/01/94	08/31/95	.0841	.0522
09/01/95	08/31/96	.0841	.0525
09/01/96	08/31/97	.0843	.0526
09/01/97	06/30/99	.0848	.0527 ²
07/01/99	Current	.0587	.0373 ³

1. To report Plan 2 members for periods prior to October 1, 1977, use the member contribution rate of .0814. To determine the employer contribution rate, use the Plan 1 employer rate that was in effect for the earning period being reported.

2. Employer contribution rate includes an administrative expense rate of .0018.

3. Employer contribution rate includes an administrative expense rate of .0021.

LEOFF Plan 2—Ports and Universities Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
03/01/70	12/31/71	.0814	.0814
01/01/72	06/30/73	.0814	.08265
07/01/73	06/30/76	.0814	.0844
07/01/76	06/30/79	.0814	.0824
07/01/79	06/30/81	.0808	.0817
07/01/81	06/30/83	.0774	.0790
07/01/83	06/31/85	.0790	.0806
07/01/85	06/30/87	.0783	.0799
07/01/87	08/31/88	.0809	.0825
09/01/88	06/30/89	.0809	.0831
07/01/89	12/31/91	.0760	.0782
01/01/92	08/31/93	.0701	.0723
09/01/93	02/28/94	.0841	.0863
03/01/94	08/31/95	.0841	.0858
09/01/95	08/31/96	.0841	.0861
09/01/96	08/31/97	.0843	.0863
09/01/97	06/30/99	.0848	.0866 ¹
07/01/99	Current	.0587	.0608 ²

1. Employer contribution rate includes an administrative expense rate of .0018.

2. Employer contribution rate includes an administrative expense rate of .0021.

Washington State Patrol Retirement System Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
08/01/47	06/30/63	.06	.2407
07/01/63	06/30/77	.07	.1505
07/01/77	06/30/79	.07	.2010
07/01/79	06/30/81	.07	.2324
07/01/81	06/30/83	.07	.2412
07/01/83	06/30/85	.07	.2312
07/01/85	06/30/87	.07	.2257
07/01/87	08/31/90	.07	.1988
09/01/90	08/31/91	.07	.2147
09/01/91	08/31/92	.07	.1553
09/01/92	08/31/93	.07	.1716
09/01/93	08/31/95	.07	.1602
09/01/95	08/31/96	.07	.1456
09/01/96	08/31/97	.07	.1465
09/01/97	06/30/99	.07	.1105
07/01/99	Current	.07	.0000

Judicial Retirement System Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
08/01/71	Current	.075	.075

Judges' Retirement Fund Contribution Rates			
FROM THIS DATE	THROUGH THIS DATE	MEMBER RATE	EMPLOYER RATE
03/01/37	07/30/71	.065	.060
08/01/71	Current	.065	.065

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